

April 22, 2011 Via Overnight Delivery



Mr. Brent Kirtley Kentucky Public Service Commission 211 Sower Blvd. Frankfort, KY 40602-0615

RE: ACN Communication Services, Inc.

Withdrawal of Intent to Resell Wireless Service

Dear Mr. Kirtley:

The original and three (3) copies of this letter is submitted on behalf of ACN Communication Services, Inc. as notification to the Commission that the Company requests withdrawal, without prejudice, of its registration as a provider of Resold Wireless Service. The Company submitted to the Commission a Notice of Intent to Resell Wireless Service on January 11, 2011.

ACN has not launched wireless service and does not have any wireless customers within the state of Kentucky.

Please acknowledge receipt of this filing by returning file-stamped the extra copy of this cover letter in the self-addressed, stamped envelope enclosed for this purpose.

Any questions you may have regarding this filing may be directed to me at 407-740-3031 or via email to sthomas@tminc.com.

Sincerely,

Sharon Thomas

Consultant to ACN Communication Services, Inc.

ST/sp

cc:

J. Mueller - ACN

file:

ACN - KY - Wireless

tms:

KYw1101

RECEIVED

4/25/2011